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**STATE-WIDE
COST ALLOCATION
PLAN**

Fiscal Year
Ending June 30, 1977

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Office of the Governor

Budget and Program Planning

Capitol Building Helena, Montana 59601

Richard L. O'Brien
Assistant Regional Director for Management and Finance
Department of Health, Education and Welfare
Federal Office Building
1961 Stout Street
Denver, Colorado 80202

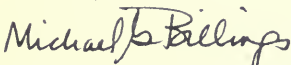
Dear Mr. O'Brien:

Submitted herewith is the Cost Allocation Plan for the State of Montana for the fiscal year ending June 30, 1977, in accordance with the provisions of GSA Federal Management Circular FMC 74-4.

Please note that several new items of allowable indirect cost are included in this proposal. The program narrative statements included with each item should be sufficient to explain the services delivered and the cost basis.

Because of the high cost of generating the computer run on accounting transactions, the 1973 actual transaction count has been used to allocate the cost of the accounting program. The relative stability of agency operations during the intervening years should make any errors negligible.

Respectfully submitted,

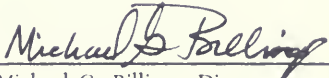


Michael G. Billings, Director
Office of Budget and Program Planning



CERTIFICATION BY STATE BUDGET OFFICER OR OTHER RESPONSIBLE
STATE OFFICIAL—STATEWIDE COST ALLOCATION PLAN

I hereby certify that the information contained in the Montana Statewide Cost Allocation Plan for the Fiscal Year ending June 30, 1977, is correct and that the State of Montana has authorized me, as its representative, to file this plan. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect, and that in no case have costs charged as direct to federal programs been included in the indirect costs reflected in the plan which I have submitted.



Michael G. Billings, Director
Office of Budget and Program Planning

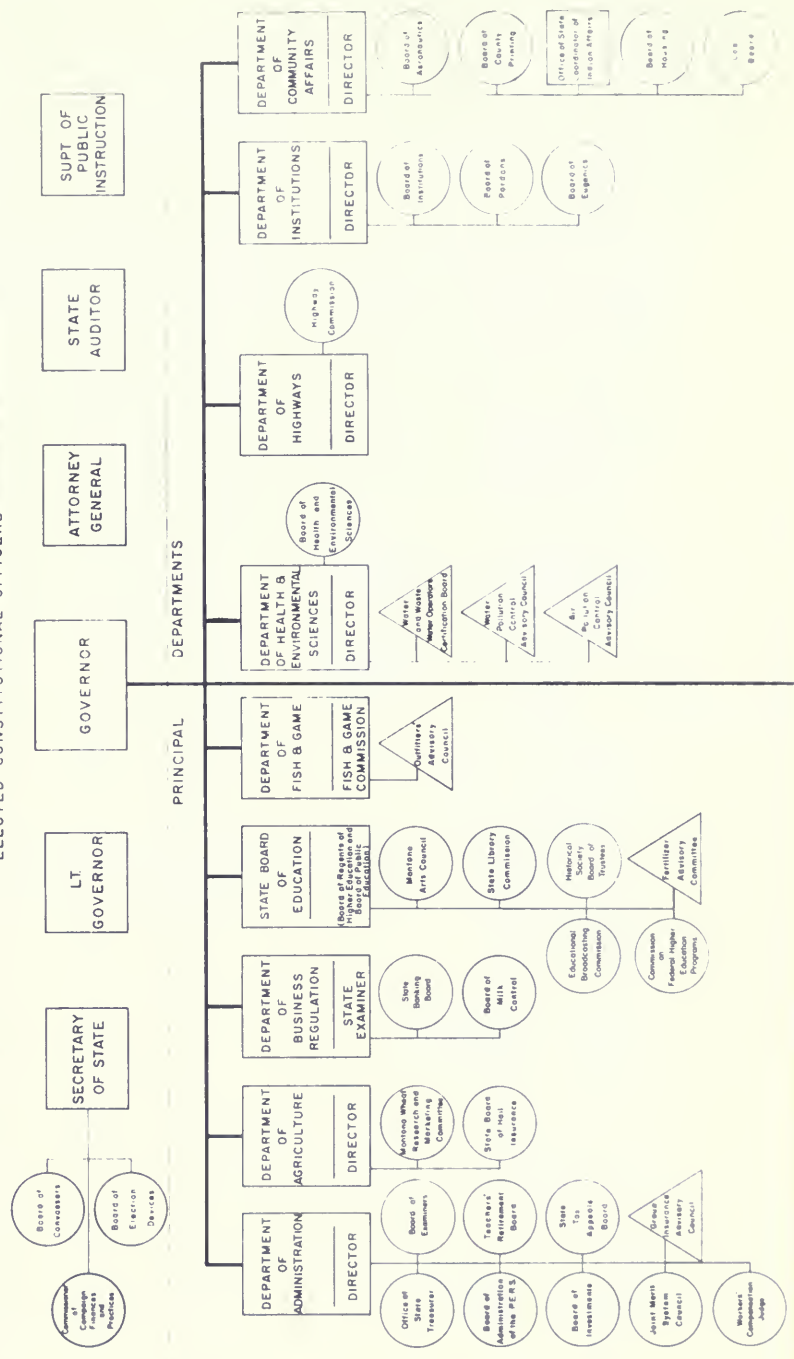
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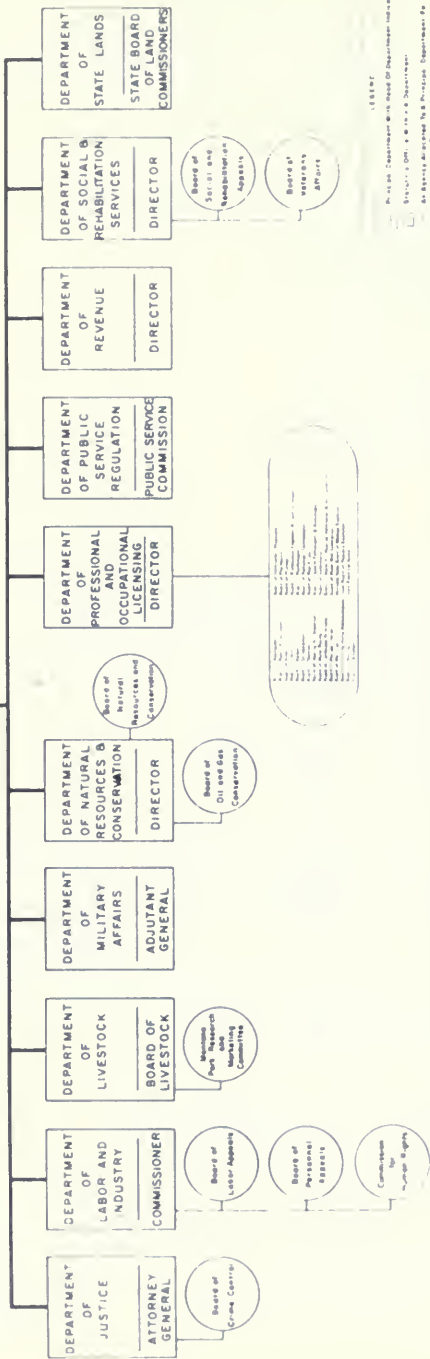
MONTANA COST ALLOCATION PLAN
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STATE OF MONTANA ORGANIZATION OF THE EXECUTIVE BRANCH

JULY 1, 1975
ELECTED CONSTITUTIONAL OFFICERS





LEGISLATIVE

Board of State Land Commissioners

Board of Social Rehabilitation Services

Board of Veterans Affairs

Board of Crime Control

Board of Labor Agency

Board of Personal Appeals

Commission on Labor Rights

Meat and Poultry Research and Marketing Committee

Board of Oil and Gas Conservation

Board of Natural Resources and Conservation

Public Service Commission

Director of Professional and Occupational Licensing

Director of Revenue

Director of Social and Rehabilitation Services

State Board of Land Commissioners

Attorney General

Adjutant General

Commissioner of Labor and Industry

Board of Livestock

Department of Justice

Department of Labor and Industry

Department of Livestock

Department of Military Affairs

Department of Natural Resources and Conservation

Department of Professional and Occupational Licensing

Department of Public Service Regulation

Department of Revenue

Department of Social and Rehabilitation Services

Department of State Lands

ACCOUNTING BUREAU

COST ALLOCATION

Actual Fiscal Year 1975

The Accounting Bureau of the Department of Administration is responsible for the daily processing of all Statewide Budgeting and Accounting System documents submitted by agencies and subsequent distribution of the month-end financial reports derived from these documents. The major goal of this Bureau is to provide timely processing of daily documents and to provide complete and accurate financial reports to assist in carrying out the operation of state government.

Costs are allocated on the basis of accounting transactions per agency.

	Total Cost	Not Allowable	Allowable
Operational	\$462,844	\$ 0	\$462,844
Equipment	1,147	1,147	0
Central Administration ¹	7,452	0	7,452
Total	<u>\$471,443</u>	<u>\$ 1,147</u>	<u>\$470,296</u>

¹ The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The \$114,997 operating cost of this program has been stepped down to the Department's programs based on the cost of operations of each program. Approximately 53% of the Department's programs are included in the indirect cost pool.

MONTANA COST ALLOCATION PLAN

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ACCOUNTING BUREAU

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		Fixed Per
	\$.793 Per Transaction		Actual		Agreement
	Transactions	Amount	FY 73	Adjustment	FY 77
ELECTED OFFICIALS					
Governor	7,906	\$ 6,266	\$ 4,322	\$ 1,944	\$ 8,210
Superintendent of Public Instruction	29,404	23,306	16,073	7,233	30,539
ADMINISTRATION, Department of	25,493	20,206	13,935	6,271	26,477
AGRICULTURE, Department of	6,744	5,345	3,291	2,054	7,399
COMMUNITY AFFAIRS, Department of	12,123	9,609	6,627	2,982	12,591
EDUCATION					
Agricultural Experiment Station	7,908	6,268	4,373	1,945	8,213
Cooperative Extension Service	1,399	1,109	765	344	1,453
Deaf and Blind, School for	3,381	2,680	1,848	832	3,517
Eastern Montana College	4,926	3,904	2,693	1,211	5,115
Commissioner of Higher Education	828	656	453	203	859
Historical Society	3,654	2,896	1,999	897	3,793
Library Commission	2,135	1,692	1,167	525	2,217
Montana Arts Council	611	484	334	150	634
Montana Tech	3,000	2,378	1,640	738	3,116
Montana State University	17,039	13,505	9,314	4,191	17,696
Northern Montana College	5,802	4,599	3,171	1,428	6,027
University of Montana	14,259	11,302	7,794	3,508	14,810
Vocational Ed., Advisory Council for	524	415	286	129	544
Western Montana College	1,639	1,299	896	403	1,702
ENVIRONMENTAL QUALITY COUNCIL	579	459	317	142	601
FISH & GAME, Department of	45,517	36,077	24,881	11,196	47,273
HEALTH & ENVIRONMENTAL SCIENCES, Dept. of	29,408	23,309	16,075	7,234	30,543
HIGHWAYS, Department of	55,320	43,847	20,239	23,608	67,455
INSTITUTIONS, Department of					
Boulder River School and Hospital	9,246	7,328	5,054	2,274	9,607
Center for the Aged	1,315	1,047	719	323	1,365
Central Office	4,056	3,215	2,217	998	4,213
Children's Center	2,713	2,150	1,483	667	2,817
Drug Program	976	774	533	241	1,015
Eastmont Training Center	2,209	1,751	1,208	543	2,294
Galen State Hospital	4,734	3,752	2,589	1,163	4,915
Mountain View School	2,981	2,363	1,631	732	3,095
Pardons, Board of	1,080	856	590	266	1,127
Pine Hills School	5,041	3,995	2,756	1,239	5,234
Prison, State	6,023	4,774	3,292	1,482	6,256
Swen River Youth Forest Camp	1,945	1,542	1,063	479	2,021
Veterans' Home	1,168	926	639	287	1,213
Warm Springs State Hospital	12,151	9,631	6,642	2,989	12,620
LABOR AND INDUSTRY, Department of					
Employment Security Division	10,374	8,222	5,671	2,551	10,773
Labor Standards Division	702	556	384	172	728
Workmen's Compensation Division	8,764	6,946	4,791	2,155	9,101
LIVESTOCK, Department of	13,882	11,003	7,593	3,410	14,413
JUSTICE, Department of					
Attorney General	2,031	1,610	1,110	500	2,110
Crime Control Commission	2,292	1,817	1,254	563	2,380
Highway Patrol	17,088	13,544	9,341	4,203	17,747
MILITARY AFFAIRS, Department of					
Adjutant General	3,096	2,454	1,692	767	3,216
Civil Defense	1,597	1,266	873	393	1,659
NATURAL RESOURCES & CONSERVATION, Dept. of	18,585	14,731	10,159	4,572	19,301
PUBLIC SERVICE REGULATION, Department of	1,620	1,284	886	398	1,687
SOCIAL & REHABILITATION SERVICES, Dept. of	41,492	32,887	22,680	10,207	43,094
OTHER	136,595	108,266	85,049	23,217	131,483
TOTAL	593,355	\$470,296	\$324,342	\$145,954	\$616,250

GENERAL SERVICES BUREAU

COST ALLOCATION

Actual Fiscal Year 1975

	Total Cost	Not Allowable	Allowable
Operational—General Services	\$1,680,504	\$1,243,892	\$436,612
Operational—Records Management	25,307	6,096	19,211
Equipment	32,574	32,574	0
Central Administration	27,465	20,126	7,339
Building Use Allowance	<u>127,576</u>	<u>0</u>	<u>127,576</u>
Total	<u>\$1,893,426</u>	<u>\$1,302,688</u>	<u>\$590,738</u>

The General Services Bureau encompasses those duties assigned the Department of Administration in relation to the maintenance and custodial care of the Capitol Complex buildings and grounds, including the supervision of mailing facilities and allocation of office space.

Statewide records management is also a function of this Bureau. For the purpose of cost allocation, the two percent building use allowance is included in the total cost of the General Services Bureau.

The Bureau's cost is allocated on the basis of square feet of usable office space.

MONTANA COST ALLOCATION PLAN

GENERAL SERVICES BUREAU

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		Fixed Per Agreement FY77
	\$2.87 per sq. ft. ¹		Actual		
	Sq. Ft.	Amount	FY73	Adjustment	
ELECTED OFFICIALS					
Governor	10,188	\$ 29,204	\$ 15,524	\$ 13,680	\$ 42,884
Superintendent of Public Instruction	10,480	30,041	47,110	(17,069)	12,972
ADMINISTRATION, Department of	9,813	28,129	56,333	(28,204)	(75)
AGRICULTURE, Department of	0	0	5,860	(5,860)	(5,860)
COMMUNITY AFFAIRS, Department of	600	1,720	0	1,720	3,440
EDUCATION					
Historical Society	59,877	171,636	162,087	9,549	181,185
FISH & GAME, Department of	7,799	6,758 ²	21,763	(15,005)	(8,247)
HEALTH & ENVIRONMENTAL, Dept. of	24,485	70,186	66,453	3,733	73,919
HIGHWAYS, Department of	0	0	39,109	(39,109)	(39,109)
INSTITUTIONS, Department of					
Central Office	0	0	8,762	(8,762)	(8,762)
LIVESTOCK, Department of	6,145	17,614	16,635	979	18,593
JUSTICE, Department of					
Attorney General	4,004	11,477	8,159	3,318	14,795
NATURAL RESOURCES & CONSERVATION,					
Department of	0	0	28,712	(28,712)	(28,712)
OTHER	<u>78,135</u>	<u>223,973</u>	<u>140,018</u>	<u>83,955</u>	<u>307,928</u>
TOTAL	<u>211,526</u>	<u>\$590,738</u>	<u>\$616,525</u>	<u>(\$ 25,787)</u>	<u>\$564,951</u>

1 \$590,738 Allowable Cost

15,598 Rent Paid by Fish and Game (Previously Excluded)

\$606,336 Basis for Distribution

2 \$ 22,356 Amount Based on \$2.87 Per Sq. Ft.

15,598 Rent Paid

\$ 6,758 Adjusted Amount

FIRE AND CASUALTY INSURANCE PREMIUMS—GENERAL FUND

COST ALLOCATION

Actual Fiscal Year 1975

	Total Cost	Not Allowable	Allowable
Premiums General Fund	\$493,236	\$ 0	\$493,236
Central Administration	<u>7,942</u>	<u>0</u>	<u>7,942</u>
Total	<u>\$501,178</u>	<u>\$ 0</u>	<u>\$501,178</u>

Fire and Casualty Insurance Premiums: This is the cost to the state for insurance protection from fire and casualties.

The Insurance Section of the Department of Administration publishes a *Schedule of State Properties* every three years which lists values of all buildings and their contents. The July 1, 1974 report was used to calculate a value for each agency with the exception of agencies located in the Capitol Complex which are not broken down individually. Because of this, it was necessary to assign each of these agencies with a share of the Capitol Complex amount. This was done on the basis of square feet of usable office space.

The value of the premiums was allocated on the basis of coverage per thousand dollars of assessed value.

MONTANA COST ALLOCATION

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FIRE AND CASUALTY INSURANCE PREMIUMS—GENERAL FUND

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		Fixed Per Agreement FY 77
	\$5.70 Per Thousand Ins. Value (\$000)	FY 75 Amount	Actual FY 73	Adjustment	
ELECTED OFFICIALS					
Governor	\$ 466	\$ 2,651	\$ 1,481	\$ 1,170	\$ 3,821
Superintendent of Public Instruction	1,213	6,902	2,097	4,805	11,707
ADMINISTRATION, Department of	1,133	6,446	1,684	4,762	11,208
AGRICULTURE, Department of	229	1,303	1,581	(278)	1,025
COMMUNITY AFFAIRS, Department of	452	2,572	279	2,293	4,865
EDUCATION					
Deaf and Blind, School for	2,633	14,981	3,171	11,810	26,791
Commissioner of Higher Education		0	127	(127)	(127)
Historical Society	4,619	26,280	7,661	18,619	44,899
Library Commission		0	255	(255)	(255)
FISH & GAME, Department of	1,968	11,197	5,547	5,650	16,847
HEALTH & ENVIRONMENTAL SCIENCES, Dept. of	1,889	10,748	2,738	8,010	18,758
HIGHWAYS, Department of	12,292	69,937	2,297	67,640	137,577
INSTITUTIONS, Department of					
Boulder River School and Hospital	8,537	48,572	19,717	28,855	77,427
Center for the Aged	1,590	9,047	3,615	5,432	14,479
Central Office	639	3,636	417	3,219	6,855
Children's Center	2,291	13,035	5,802	7,233	20,268
Eastmont Training Center	506	2,879	1,236	1,643	4,522
Galen State Hospital	6,684	38,030	17,731	20,299	58,329
Mountain View School	1,141	6,492	3,209	3,283	9,775
Pardons, Board of		0	224	(224)	(224)
Pine Hills School	3,486	19,834	6,911	12,923	32,757
Prison, State	4,391	24,983	14,318	10,665	35,648
Swan River Youth Forest Camp	573	3,260	1,233	2,027	5,287
Veterans' Home	1,781	10,133	2,231	7,902	18,035
Warm Springs State Hospital	13,350	75,957	32,551	43,406	119,363
LABOR AND INDUSTRY, Department of					
Employment Security Division	2,645	15,049	0	15,049	30,098
Labor Standards Division		0	0	0	0
Workmen's Compensation Division		0	940	(940)	(940)
LIVESTOCK, Department of	474	2,697	379	2,318	5,015
JUSTICE, Department of					
Attorney General	232	1,320	310	1,010	2,330
Crime Control Commission		0	0	0	0
Highway Patrol	87	495	3,895	(3,400)	(2,905)
MILITARY AFFAIRS, Department of					
Adjutant General	4,478	25,478	9,148	16,330	41,808
Civil Defense		0	224	(224)	(224)
NATURAL RESOURCES & CONSERVATION, Dept. of	1,541	8,768	2,717	6,051	14,819
PUBLIC SERVICE REGULATION, Department of	0	0	0	0	0
SOCIAL & REHABILITATION SERVICES, Dept. of	181	1,030	1,050	(20)	1,010
OTHER	6,585	37,466	2,029	35,437	72,903
TOTAL	\$88,086	\$501,178	\$158,805	\$342,373	\$843,551

FIRE AND CASUALTY INSURANCE PREMIUMS—UNIVERSITY MILLAGE FUND

COST ALLOCATION

Actual Fiscal Year 1975

	Total Cost	Not Allowable	Allowable
Premiums-University Millage Fund	\$285,600	\$ 0	\$285,600
Central Administration	<u>4,598</u>	<u>0</u>	<u>4,598</u>
Total	<u>\$290,198</u>	<u>\$ 0</u>	<u>\$290,198</u>

Fire and Casualty Insurance Premiums: This is the cost to the state for insurance protection from fire and casualties.

The units of the University System are allocated the costs of the premium paid from the University Millage Fund. This is a different rate and is allocated separately from the General Fund premiums.

The value of the premiums was allocated on the basis of coverage per thousand dollars of assessed value.

MONTANA COST ALLOCATION PLAN

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FIRE AND CASUALTY INSURANCE UNIVERSITY MILLAGE FUND

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		Fixed Per Agreement FY77
	\$1.73 Per Thousand		Actual FY73		
	Ins. Value (\$000)	FY75 Amount			
EDUCATION					
Agricultural Experiment Station	\$ 1,578	\$ 2,727	\$ 3,084	(\$ 357)	\$ 2,370
Cooperative Extension Service	259	448	0	448	896
Eastern Montana College	18,853	32,582	27,111	5,471	38,053
Montana Tech	8,243	14,246	11,729	2,517	16,763
Montana State University	62,895	108,697	91,950	16,747	125,444
Northern Montana College	12,331	21,311	16,964	4,347	25,658
University of Montana	54,350	93,929	76,325	17,604	111,533
Western Montana College	9,407	16,258	10,837	5,421	21,679
TOTAL	\$167,916	\$290,198	\$238,000	\$ 52,198	\$342,396

MANAGEMENT SYSTEMS BUREAU

COST ALLOCATION

Actual Fiscal Year 1975

	Total Cost	Not Allowable	Allowable
Operational	\$143,956	\$ 0	\$143,956
Equipment	225	225	0
Central Administration	<u>2,318</u>	<u>0</u>	<u>2,318</u>
Total	<u>\$146,499</u>	<u>\$ 225</u>	<u>\$146,274</u>

The Management Systems Bureau of the Department of Administration is responsible for development and updating of the computer software for the Statewide Budgeting and Accounting System.

The Bureau's costs are allocated on the basis of accounting transactions per agency.

MONTANA COST ALLOCATION PLAN

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MANAGEMENT SYSTEMS BUREAU

AGENCIES RECEIVING SERVICE	COST ALLOCATION	
	Accounting Transactions	FY77 Amount
ELECTED OFFICIALS		
Governor	\$ 7,906	\$ 1,949
Superintendent of Public Instruction	29,404	7,249
ADMINISTRATION, Department of	25,493	6,284
AGRICULTURE, Department of	6,744	1,662
COMMUNITY AFFAIRS, Department of	12,123	2,988
EDUCATION		
Agricultural Experiment Station	7,908	1,949
Cooperative Extension Service	1,399	345
Deaf and Blind, School for	3,381	833
Eastern Montana College	4,926	1,214
Commissioner of Higher Education	828	204
Historical Society	3,654	901
Library Commission	2,135	526
Montana Arts Council	611	150
Montana Tech	3,000	739
Montana State University	17,039	4,200
Northern Montana College	5,802	1,430
University of Montana	14,259	3,515
Vocational Ed., Advisory Council for	524	129
Western Montana College	1,639	404
ENVIRONMENTAL QUALITY COUNCIL	579	143
FISH AND GAME, Department of	45,517	11,221
HEALTH AND ENVIRONMENTAL SCIENCES, Dept. of	29,408	7,249
HIGHWAYS, Department of	55,320	13,647
INSTITUTIONS, Department of		
Boulder River School and Hospital	9,246	2,279
Center for the Aged	1,315	324
Central Office	4,056	1,000
Children's Center	2,713	669
Drug Program	976	240
Eastmont Training Center	2,209	544
Galen State Hospital	4,734	1,167
Mountain View School	2,981	735
Pardons, Board of	1,080	266
Pine Hills School	5,041	1,243
Prison, State	6,023	1,485
Swan River Youth Forest Camp	1,945	480
Veterans' Home	1,168	288
Warm Springs State Hospital	12,151	2,995
LABOR AND INDUSTRY, Department of		
Employment Security Division	10,374	2,557
Labor Standards Division	702	173
Workmen's Compensation Division	8,764	2,160
LIVESTOCK, Department of	13,882	3,422
JUSTICE, Department of		
Attorney General	2,031	501
Crime Control Commission	2,292	565
Highway Patrol	17,088	4,212
MILITARY AFFAIRS, Department of		
Adjutant General	3,096	763
Civil Defense	1,597	394
NATURAL RESOURCES AND CONSERVATION, Dept. of	18,585	4,581
PUBLIC SERVICE REGULATION, Department of	1,620	399
SOCIAL AND REHABILITATION SERVICES, Dept. of	41,492	10,228
OTHER	136,595	33,673
TOTAL	\$593,355	\$146,274

PERSONNEL AND LABOR RELATIONS

COST ALLOCATION

Actual Fiscal Year 1975

	Total Cost	Not Allowable	Allowable
Operational—Personnel	\$452,257	\$ 53,989	\$398,268
Operational—Labor Relations	58,941	0	58,941
Equipment	5,366	5,366	0
Local Assistance & Grants	43,817	43,817	0
Central Administration	<u>8,231</u>	<u>869</u>	<u>7,362</u>
Total	<u>\$586,612</u>	<u>\$104,041</u>	<u>\$464,571</u>

The Personnel Division of the Department of Administration is responsible for development and implementation of a statewide personnel system and a formal labor relations program.

Allowable costs consist of state supported costs of the statewide personnel system.

Costs are allocated on the basis of Full Time Equivalent (F.T.E.) employees per agency.

MONTANA COST ALLOCATION PLAN

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PERSONNEL AND LABOR RELATIONS

AGENCIES RECEIVING SERVICE	COST ALLOCATION	
	No. of F.T.E.'s	Amount
ELECTED OFFICIALS		
Governor	60.38	\$ 2,203
Superintendent of Public Instruction	161.55	5,895
ADMINISTRATION, Department of	135.34	4,939
AGRICULTURE, Department of	66.18	2,415
COMMUNITY AFFAIRS, Department of	125.40	4,576
EDUCATION		
Agricultural Experiment Station	288.40	10,524
Cooperative Extension Service	185.67	6,775
Deaf and Blind, School for	84.29	3,076
Eastern Montana College	314.27	11,468
Commissioner of Higher Education	9.04	330
Historical Society	33.56	1,225
Library Commission	27.54	1,005
Montana Arts Council	4.00	146
Montana Tech	141.93	5,179
Montana State University	830.78	30,316
Northern Montana College	149.57	5,458
University of Montana	1,036.70	37,830
Vocational Ed., Advisory Council for	1.80	66
Western Montana College	98.36	3,589
ENVIRONMENTAL QUALITY COUNCIL	5.00	182
FISH & GAME, Department of	435.56	15,894
HEALTH & ENVIRONMENTAL SCIENCES, Department of	328.60	11,991
HIGHWAYS, Department of	1,968.29	71,825
INSTITUTIONS, Department of		
Boulder River School and Hospital	547.05	19,962
Center for the Aged	35.41	1,292
Central Office	84.85	3,096
Children's Center	80.41	2,934
Drug Program	24.00	876
Eastmont Training Center	26.40	963
Galen State Hospital	263.60	9,619
Mountain View School	58.35	2,129
Pardons, Board of	28.25	1,031
Pine Hills School	114.46	4,177
Prison, State	218.50	7,973
Swen River Youth Forest Camp	24.63	899
Veterans' Home	48.80	1,781
Warm Springs State Hospital	873.74	31,884
LABOR AND INDUSTRY, Department of		
Employment Security Division	496.00	18,099
Labor Standards Division	24.00	876
Workmen's Compensation Division	125.00	4,561
LIVESTOCK, Department of	118.91	4,339
JUSTICE, Department of		
Attorney General	18.05	659
Crime Control Commission	51.95	1,896
Highway Patrol	304.30	11,104
MILITARY AFFAIRS, Department of		
Adjutant General	24.45	892
Civil Defense	30.50	1,113
NATURAL RESOURCES AND CONSERVATION, Dept. of	311.56	11,369
PUBLIC SERVICE REGULATION, Department of	29.00	1,058
SOCIAL AND REHABILITATION SERVICES, Dept. of	936.25	34,165
OTHER	1,340.53	48,917
TOTAL	12,731.16	\$464,571

PURCHASING BUREAU

COST ALLOCATION

Actual Fiscal Year 1975

	Total Cost	Not Allowable	Allowable
Operational	\$175,355	\$ 0	\$175,355
Equipment	232	232	0
Central Administration	<u>2,791</u>	<u>0</u>	<u>2,791</u>
Total	<u>\$178,378</u>	<u>\$ 232</u>	<u>\$178,146</u>

The Purchasing Bureau of the Department of Administration provides a centralized operation for obtaining services, supplies, and materials for all state agencies. It advertises and obtains competitive bids from various vendors in order to get the maximum value for each dollar expended.

Costs are allocated on the basis of the number of requisitions processed for an agency.

MONTANA COST ALLOCATION PLAN

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PURCHASING BUREAU

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION \$15.87 Per Requisition		ROLL FORWARD		Fixed Per
	Transactions	Amount	Actual FY 73	Adjustment	Agreement FY 77
ELECTED OFFICIALS					
Governor	81	\$ 1,285	\$ 919	\$ 366	\$ 1,651
Superintendent of Public Instruction	128	2,031	1,730	301	2,332
ADMINISTRATION, Department of	205	3,252	3,845	(593)	2,659
AGRICULTURE, Department of	89	1,412	1,097	315	1,727
COMMUNITY AFFAIRS, Department of	178	2,824	1,681	1,143	3,967
EDUCATION					
Agricultural Experiment Station	476	7,552	3,529	4,023	11,575
Cooperative Extension Service	57	904	425	479	1,383
Deaf and Blind, School for	94	1,491	1,305	166	1,677
Eastern Montana College	285	4,522	2,738	1,784	6,306
Commissioner of Higher Education	14	222	138	84	306
Historical Society	90	1,428	494	934	2,362
Library Commission	29	460	504	(44)	416
Montana Arts Council	11	175	0	175	350
Montana Tech	132	2,094	1,898	196	2,290
Montana State University	1,207	19,150	7,018	12,132	31,282
Northern Montana College	409	6,489	4,834	1,655	8,144
University of Montana	987	15,659	5,437	10,222	25,881
Vocational Ed., Advisory Council for	3	48	59	(11)	37
Western Montana College	86	1,364	939	425	1,789
ENVIRONMENTAL QUALITY COUNCIL	11	175	148	27	202
FISH & GAME, Department of	599	9,504	7,394	2,110	11,614
HEALTH & ENVIRONMENTAL SCIENCES, Dept. of	452	7,171	5,417	1,754	8,925
HIGHWAYS, Department of	1,274	20,213	20,659	(446)	19,767
INSTITUTIONS, Department of					
Boulder River School and Hospital	231	3,665	4,923	(1,258)	2,407
Center for the Aged	58	920	1,285	(365)	555
Central Office	142	2,253	435	1,818	4,071
Children's Center	64	1,015	1,789	(774)	241
Drug Program	18	286	30	256	542
Eastmont Training Center	45	714	613	101	815
Galen State Hospital	142	2,253	4,507	(2,254)	(1)
Mountain View School	98	1,555	1,236	319	1,874
Pardons, Board of	60	952	247	705	1,657
Pine Hills School	119	1,888	2,214	(326)	1,562
Prison, State	313	4,966	4,023	943	5,909
Swan River Youth Forest Camp	39	619	939	(320)	299
Veterans' Home	64	1,015	1,008	7	1,022
Warm Springs State Hospital	318	5,045	7,542	(2,497)	2,548
LABOR AND INDUSTRY, Department of					
Employment Security Division	205	3,252	2,303	949	4,201
Labor Standards Division	24	381	297	84	465
Workmen's Compensation Division	108	1,714	2,669	(955)	759
LIVESTOCK, Department of	90	1,428	840	588	2,016
JUSTICE, Department of					
Attorney General	30	476	307	169	645
Crime Control Commission	56	888	524	364	1,252
Highway Patrol	232	3,681	5,793	(2,112)	1,569
MILITARY AFFAIRS, Department of					
Adjutant General	105	1,666	732	934	2,600
Civil Defense	25	397	119	278	675
NATURAL RESOURCES & CONSERVATION, Dept. of	378	5,997	5,111	886	6,883
PUBLIC SERVICE REGULATION, Department of	55	873	227	646	1,519
SOCIAL & REHABILITATION SERVICES, Dept. of	215	3,411	1,462	1,949	5,360
OTHER	1,112	17,643	14,324	3,319	20,962
TOTAL	11,243	\$178,378	\$137,707	\$ 40,671	\$219,049

MANAGEMENT AND CONTROL PROGRAM

COST ALLOCATION

Actual Fiscal Year 1975

	Total Cost	Not Allowable	Allowable
Operational	\$357,540	\$ 55,833	\$301,707
Equipment	18,344	18,344	0
Administrative Support	<u>81,448</u>	<u>42,477</u>	<u>38,971</u>
Total	<u>\$457,332</u>	<u>\$116,654</u>	<u>\$340,678</u>

The primary objective of the Management and Control Program of the State Auditor is to issue and mail all state warrants, and supervise and control the Central Payroll System. Since agencies, other than General Fund agencies, pay a direct charge for Central Payroll, these costs have been deleted from the agency allocations.

Costs are allocated on the basis of the number of warrants issued for each agency less payroll service fees.

MONTANA COST ALLOCATION PLAN

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STATE AUDITOR

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION \$439 Per Warrant ¹		ROLL FORWARD		Fixed Per
	Transactions	Amount	Actual FY 73	Adjustment	Agreement FY 77
ELECTED OFFICIALS					
Governor	3,824	\$ 1,259	\$ 1,125	\$ 134	\$ 1,393
Superintendent of Public Instruction	10,890	3,438	3,659	(221)	3,217
ADMINISTRATION, Department of	7,255	1,363	1,336	27	1,390
AGRICULTURE, Department of	6,415	2,170	722	1,448	3,618
COMMUNITY AFFAIRS, Department of	5,262	1,403	752	651	2,054
EDUCATION					
Agricultural Experiment Station	12,275	4,887	1,743	3,144	8,031
Cooperative Extension Service	5,350	2,130	349	1,781	3,911
Deaf and Blind, School for	3,153	1,255	423	832	2,087
Eastern Montana College	17,422	6,936	2,711	4,225	11,161
Commissioner of Higher Education	579	230	90	140	370
Historical Society	2,369	747	455	292	1,039
Library Commission	1,964	597	356	241	838
Montana Arts Council	651	259	146	113	372
Montana Tech	8,108	3,228	1,622	1,606	4,834
Montana State University	11,005	4,381	3,801	580	4,961
Northern Montana College	8,848	3,523	2,136	1,387	4,910
University of Montana	9,758	3,885	3,497	388	4,273
Vocational Ed., Advisory Council for	212	74	53	21	95
Western Montana College	4,910	1,955	1,197	758	2,713
ENVIRONMENTAL QUALITY COUNCIL	263	(53)	56	(109)	(162)
FISH & GAME, Department of	45,259	18,019	9,116	8,903	26,922
HEALTH & ENVIRONMENTAL SCIENCES, Dept. of	16,113	4,452	2,608	1,844	6,296
HIGHWAYS, Department of	73,338	10,468	10,242	226	10,694
INSTITUTIONS, Department of					
Boulder River School and Hospital	15,804	6,117	1,190	4,927	11,044
Center for the Aged	1,346	536	185	351	887
Central Office	4,632	1,605	544	1,061	2,666
Children's Center	2,893	1,140	335	805	1,945
Drug Program	1,374	373	99	274	647
Eastmont Training Center	1,079	430	154	276	706
Galen State Hospital	7,809	3,109	592	2,517	5,626
Mountain View School	2,468	904	353	551	1,455
Perdons, Board of	1,522	554	167	387	941
Pine Hills School	3,774	1,357	439	918	2,275
Prison, State	7,597	3,008	792	2,216	5,224
Swan River Youth Forest Camp	1,160	357	192	165	522
Veterans' Home	1,625	647	139	508	1,155
Worm Springs State Hospital	23,957	9,334	1,281	8,053	17,387
LABOR AND INDUSTRY, Department of					
Employment Security Division	15,807	4,405	2,128	2,277	6,682
Labor Standards Division	1,468	497	106	391	888
Workmen's Compensation Division	35,802	12,938	1,907	11,031	23,969
LIVESTOCK, Department of	5,467	1,119	903	216	1,335
JUSTICE, Department of					
Attorney General	446	154	205	(51)	103
Crime Control Commission	3,702	1,474	398	1,076	2,550
Highway Patrol	14,833	3,651	2,413	1,238	4,889
MILITARY AFFAIRS, Department of					
Adjutant General	4,507	1,794	797	997	2,791
Civil Defense	1,650	427	324	103	530
NATURAL RESOURCES & CONSERVATION, Dept. of	14,785	4,662	1,648	3,014	7,676
PUBLIC SERVICE REGULATION, Department of	1,405	559	176	383	942
SOCIAL & REHABILITATION SERVICES, Dept. of	184,921	63,544	8,130	55,414	118,958
OTHER	365,033	139,377	108,369	31,008	170,385
TOTAL	981,989	\$340,678	\$182,161	\$158,517	\$499,195

¹ Total payroll service fees were added to allowable cost prior to distribution of cost and then each agency's actual payroll service fee payments were removed.

BUDGET PROGRAM

COST ALLOCATION

Actual Fiscal Year 1975

	Total Cost	Not Allowable	Allowable
Operational	\$197,320	\$ 98,660	\$ 98,660
Equipment	27	27	0
Director's Office ¹	<u>28,320</u>	<u>14,160</u>	<u>14,160</u>
Total	<u>\$225,667</u>	<u>\$112,847</u>	<u>\$112,820</u>

The Budget Program of the Governor's Office of Budget and Program Planning assists in the preparation and administration of the state budget. The program is mainly responsible for maintaining a budget process through which state agencies may accomplish their program goals. The program also prepares the Executive Budget document and provides assistance to the Legislature in allocating the state's fiscal resources.

Determination of allowable cost is based upon an analysis of employee time spent on agency budget activity versus time spent on the Executive Budget or Legislative Liaison, which are normal costs of government.

Costs are allocated on the basis of agency operating budgets.

¹ The Director's Office Program provides supervision and coordination of the various activities of the Office of Budget and Program Planning. The \$70,978 operating cost of this program has been stepped down to the Office's programs based on the cost of operations of each program. Approximately 67.5% of the Office's programs are included in the indirect cost pool.

BUDGET PROGRAM

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION	
	Budget (\$000,000)	Amount
ELECTED OFFICIALS		
Governor	1.27	\$ 744
Superintendent of Public Instruction	2.80	1,640
ADMINISTRATION, Department of	3.42	2,003
AGRICULTURE, Department of	.98	574
COMMUNITY AFFAIRS, Department of	2.73	1,599
EDUCATION		
Agricultural Experiment Station	2.87	1,680
Cooperative Extension Service	.86	504
Deaf and Blind, School for	1.02	597
Eastern Montana College	4.64	2,717
Commissioner of Higher Education	.21	123
Historical Society	.86	504
Library Commission	.42	246
Montana Arts Council	.06	35
Montana Tech	2.13	1,247
Montana State University	14.22	8,327
Northern Montana College	2.07	1,212
University of Montana	15.60	9,135
Vocational Ed., Advisory Council for	.06	35
Western Montana College	1.28	749
ENVIRONMENTAL QUALITY COUNCIL	.15	88
FISH AND GAME, Department of	7.74	4,532
HEALTH & ENVIRONMENTAL SCIENCES, Dept. of	5.54	3,244
HIGHWAYS, Department of	35.98	21,068
INSTITUTIONS, Department of		
Boulder River School and Hospital	6.01	3,519
Center for the Aged	.46	269
Central Office	1.81	1,060
Children's Center	1.16	679
Drug Program	.59	345
Eastmont Training Center	.27	158
Galen State Hospital	3.13	1,833
Mountain View School	.75	439
Pardons, Board of	.48	281
Pine Hills School	1.53	896
Prison, State	3.74	2,190
Swan River Youth Forest Camp	.36	211
Veterans' Home	.56	328
Warm Springs State Hospital	9.38	5,493
LABOR AND INDUSTRY, Department of		
Employment Security Division	6.34	3,712
Labor Standards Division	.44	258
Workmen's Compensation Division	2.23	1,306
LIVESTOCK, Department of	1.86	1,089
JUSTICE, Department of		
Attorney General	.65	381
Crime Control Commission	.84	492
Highway Patrol	4.90	2,869
MILITARY AFFAIRS, Department of		
Adjutant General	.59	345
Civil Defense	.41	240
NATURAL RESOURCES & CONSERVATION, Dept. of	6.51	3,812
PUBLIC SERVICE REGULATION, Department of	.50	293
SOCIAL & REHABILITATION SERVICES, Dept. of	11.93	6,986
OTHER	18.33	10,733
TOTAL	192.67	\$112,820

PROGRAM PLANNING

COST ALLOCATION

Actual Fiscal Year 1975

	Total Cost	Not Allowable	Allowable
Operational	\$ 79,150	\$ 39,575	\$ 39,575
Equipment	2,970	2,970	0
Director's Office	<u>11,360</u>	<u>5,680</u>	<u>5,680</u>
Total	<u>\$ 93,480</u>	<u>\$ 48,225</u>	<u>\$ 45,255</u>

The Program Planning Program of the Office of Budget and Program Planning assists agencies in the development and evaluation of alternative program plans for the provision of state government services. The program is mainly responsible for maintaining a multi-year program and financial planning process through which agencies may accomplish their program goals. The program also reviews the total organizational structure of the Executive Branch, prepares a report on the Management of the Executive Branch and the Governor's Annual Report for the Governor, and makes recommendations to the Legislature on the transfer of functions between departments, the elimination of unnecessary functions, or other management improvements.

Determination of allowable cost is based upon an analysis of employee time spent on agency program planning activity versus time spent on the Management Report and Annual Report or Legislative Liaison, which are normal costs of government.

Costs are allocated on the basis of agency operating budgets.

PROGRAM PLANNING

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION	
	Budget (\$000,000)	Amount
ELECTED OFFICIALS		
Governor	1.27	\$ 298
Superintendent of Public Instruction	2.80	658
ADMINISTRATION, Department of	3.42	803
AGRICULTURE, Department of	.98	230
COMMUNITY AFFAIRS, Department of	2.73	641
EDUCATION		
Agricultural Experiment Station	2.87	674
Cooperative Extension Service	.86	202
Deaf and Blind, School for	1.02	240
Eastern Montana College	4.64	1,090
Commissioner of Higher Education	.21	49
Historical Society	.86	202
Library Commission	.42	99
Montana Arts Council	.06	14
Montana Tech	2.13	500
Montana State University	14.22	3,340
Northern Montana College	2.07	486
University of Montana	15.60	3,664
Vocational Ed., Advisory Council for	.06	14
Western Montana College	1.28	301
ENVIRONMENTAL QUALITY COUNCIL	.15	35
FISH AND GAME, Department of	7.74	1,818
HEALTH & ENVIRONMENTAL SCIENCES, Dept. of	5.54	1,301
HIGHWAYS, Department of	35.98	8,451
INSTITUTIONS, Department of		
Boulder River School and Hospital	6.01	1,412
Center for the Aged	.46	108
Central Office	1.81	425
Children's Center	1.16	273
Drug Program	.59	139
Eastmont Training Center	.27	63
Galen State Hospital	3.13	735
Mountain View School	.75	176
Pardons, Board of	.48	113
Pine Hills School	1.53	359
Prison, State	3.74	879
Swan River Youth Forest Camp	.36	85
Veterans' Home	.56	132
Warm Springs State Hospital	9.38	2,203
LABOR AND INDUSTRY, Department of		
Employment Security Division	6.34	1,489
Labor Standards Division	.44	103
Workmen's Compensation Division	2.23	524
LIVESTOCK, Department of	1.86	437
JUSTICE, Department of		
Attorney General	.65	153
Crime Control Commission	.84	197
Highway Patrol	4.90	1,151
MILITARY AFFAIRS, Department of		
Adjutant General	.59	139
Civil Defense	.41	96
NATURAL RESOURCES & CONSERVATION, Dept. of	6.51	1,529
PUBLIC SERVICE REGULATION, Department of	.50	118
SOCIAL & REHABILITATION SERVICES, Dept. of	11.93	2,802
OTHER	18.33	4,305
TOTAL	192.67	\$45,255

STATE CLEARINGHOUSE

COST ALLOCATION

Actual Fiscal Year 1975

	Total Cost	Not Allowable	Allowable
Operational	\$ 36,148	\$ 20,290	\$ 15,858
Equipment	1,361	1,361	0
Director's Office	<u>5,188</u>	<u>2,912</u>	<u>2,276</u>
Total	<u>\$ 42,697</u>	<u>\$ 24,563</u>	<u>\$ 18,134</u>

The State Clearinghouse of the Office of Budget and Program Planning is responsible for fulfilling the requirements of Office of Management and Budget Circular A-95 and the state's Federal Assistance Management Act, Sections 79-2701 through 79-2709. The program performs staff analysis of A-95 project notifications originated by state agencies and local public and non-profit agencies and monitors a review and comment process.

Allowable costs consist of review activities directly related to state agency applicants.

Cost are allocated on the basis of the number of project applications originating in each agency.

MONTANA COST ALLOCATION PLAN

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STATE CLEARINGHOUSE

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION	
	\$132.36 Per Project	
	Transactions	Amount
ELECTED OFFICIALS		
Governor	4	\$ 529
COMMUNITY AFFAIRS, Department of	7	927
EDUCATION		
Library Commission	2	265
Montana State University	1	132
University of Montana	1	132
ENVIRONMENTAL QUALITY COUNCIL	1	132
FISH & GAME, Department of	7	927
HEALTH & ENVIRONMENTAL SCIENCES, Department of	20	2,647
HIGHWAYS, Department of	50	6,618
INSTITUTIONS, Department of		
Drug Program	2	265
JUSTICE, Department of		
Crime Control Commission	7	927
NATURAL RESOURCES & CONSERVATION, Department of	5	662
SOCIAL & REHABILITATION SERVICES, Department of	26	3,442
OTHER	4	529
TOTAL	137	\$18,134

COMMISSIONER OF HIGHER EDUCATION

ADMINISTRATION PROGRAM

COST ALLOCATION

Actual Fiscal Year 1975

	Total Cost	Not Allowable	Allowable
Operational	\$140,596	\$10,000	\$130,596
Equipment	0	256	0
Total	<u>\$140,596</u>	<u>\$10,256</u>	<u>\$130,596</u>

The Commissioner of Higher Education of the Montana University System acts as secretary to the University Board of Regents on matters pertaining to higher education and is a coordinating office for the Montana University System.

Allowable costs consist of those items directly attributable to the administration of the six University units. Approximately one quarter of the commissioners salary and travel have attributed to general support of the Board of Regents and are therefore a general cost of government.

Costs are allocated on the basis of the operating budgets of each of the units as a percentage of the total.

MONTANA COST ALLOCATION PLAN

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COMMISSIONER OF HIGHER EDUCATION

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION \$2,990.52 Per Million		Actual FY 73	Adjustment	Fixed Per Agreement FY 77
	Budget (\$000,000)	FY 75 Amount			
EDUCATION					
Agricultural Experiment Station	2.87	\$ 8,583	\$ 7,604	\$ 979	\$ 9,562
Cooperative Extension Service	.86	2,572	4,952	(2,380)	192
Eastern Montana College	4.64	13,876	8,665	5,211	19,087
Montana Tech	2.13	6,370	4,156	2,214	8,584
Montana State University	14.22	42,525	26,968	15,557	58,082
Northern Montana College	2.07	6,190	4,598	1,592	7,782
University of Montana	15.60	46,652	28,825	17,827	64,479
Western Montana College	1.28	3,828	2,653	1,175	5,003
TOTAL	43.67	\$130,596	\$88,421	\$42,175	\$172,771

STATE TREASURER

STATE TREASURER

COST ALLOCATION

Actual Fiscal Year 1975

	Total Cost	Not Allowable	Allowable
Operational	\$114,187	\$ 49,742	\$ 61,445
Equipment	<u>6,671</u>	<u>6,671</u>	<u>0</u>
Total	<u>\$117,858</u>	<u>\$ 56,413</u>	<u>\$ 61,445</u>

The State Treasurer is charged with the responsibility for the custody and accountability of all monies and securities belonging to or held in trust by the State of Montana.

In general terms, the Treasurer provides agencies with banking services at the lowest possible cost. The primary service function, however, is the payment of agencies' warrants.

To determine allowable costs, an analysis was made of the various duties of each employee and the relationship these duties had to agency service. It was determined that 5.25 of a 9.50 employee work force were allowable costs.

Costs are allocated on the basis of the number of warrants issued for each agency.

MONTANA COST ALLOCATION PLAN

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STATE TREASURER

AGENCIES RECEIVING SERVICE	EXPENSE ALLOCATION \$ 00.00 Per Voucher		ROLL FORWARD Actual		Fixed Per Agreement
	Transactions	Amount	FY 73	Adjustment	FY 77
LEGISLATIVE OFFICIALS					
Governor	3,824	\$ 239	\$ 286	\$ (47)	\$ 192
Superintendent of Public Instruction	10,890	681	929	(248)	433
ADMINISTRATION, Department of	7,255	454	339	115	569
AGRICULTURE, Department of	6,415	401	183	218	619
COMMUNITY AFFAIRS, Department of	5,262	329	191	138	467
EDUCATION					
Agriculture Experiment Station	12,175	768	443	325	1,093
Cooperative Extension Service	5,350	335	89	246	581
Deaf and Blind, School for	3,153	197	107	90	287
Eastern Montana College	17,422	1,090	688	402	1,492
Commissioner of Higher Education	579	36	23	13	49
Historical Society	2,369	148	116	32	180
Library Commission	1,964	123	90	33	156
Montana Arts Council	651	41	37	4	45
Montana Tech	8,108	507	412	95	602
Montana State University	11,005	689	965	(276)	413
Northern Montana College	8,848	554	542	12	566
University of Montana	9,758	611	888	(277)	334
Vocational Ed., Advisory Council for	212	13	13	0	13
Western Montana College	4,910	307	304	3	310
ENVIRONMENTAL QUALITY COUNCIL	263	17	14	3	20
FISH & GAME, Department of	45,259	2,832	2,314	518	3,350
HEALTH & ENVIRONMENTAL SCIENCES, Dept. of	16,113	1,008	662	346	1,354
HIGHWAYS, Department of	73,338	4,589	2,600	1,989	6,578
INSTITUTIONS, Department of					
Boulder River School and Hospital	15,804	989	302	687	1,676
Center for the Aged	1,346	84	47	37	121
Central Office	4,632	289	138	151	440
Children's Center	2,893	181	85	96	277
Drug Program	1,374	86	25	61	147
Eastmont Training Center	1,079	68	39	29	97
Galen State Hospital	7,809	489	150	339	828
Mountain View School	2,468	155	90	65	220
Pardons, Board of	1,522	95	42	53	148
Pine Hills School	3,774	236	112	124	360
Prison, State	7,597	475	201	274	749
Swan River Youth Forest Camp	1,160	73	49	24	97
Veterans' Home	1,625	102	35	67	169
Warm Springs State Hospital	23,957	1,499	325	1,174	2,673
LABOR AND INDUSTRY, Department of					
Employment Security Division	15,807	989	540	449	1,438
Labor Standards Division	1,468	92	27	65	157
Workmen's Compensation Division	35,802	2,240	484	1,756	3,996
LIVESTOCK, Department of	5,467	342	229	113	455
JUSTICE, Department of					
Attorney General	446	28	52	(24)	4
Crime Control Commission	3,702	232	101	131	363
Highway Patrol	14,833	928	612	316	1,244
MILITARY AFFAIRS, Department of					
Adjutant General	4,507	282	202	80	362
Civil Defense	1,550	97	82	15	112
NATURAL RESOURCES & CONSERVATION, Dept. of	14,785	925	418	507	1,432
PUBLIC SERVICE REGULATION, Department of	1,405	88	45	43	131
SOCIAL & REHABILITATION SERVICES, Dept. of	184,921	11,571	2,064	9,507	21,078
OTHER	365,033	22,841	27,506	(4,665)	18,176
TOTAL	981,989	\$61,445	\$46,237	\$15,208	\$76,653

MONTANA COST ALLOCATION PLAN

SUMMARY

AGENCIES RECEIVING SERVICE	Accounting	General Services	Insurance	Management Systems	Personnel
ELECTED OFFICIALS					
Governor	\$ 8,210	\$ 42,884	\$ 3,821	\$ 1,949	\$ 2,203
Superintendent of Public Instruction	30,539	12,972	11,707	7,249	5,895
ADMINISTRATION, Department of	26,477	(75)	11,208	6,284	4,939
AGRICULTURE, Department of	7,399	(5,860)	1,025	1,662	2,415
COMMUNITY AFFAIRS, Department of	12,591	3,440	4,865	2,988	4,576
EDUCATION					
Agricultural Experiment Station	8,213	0	2,370	1,949	10,524
Cooperative Extension Service	1,453	0	896	345	6,775
Deaf and Blind, School for	3,512	0	26,791	833	3,076
Eastern Montana College	5,115	0	38,053	1,214	11,468
Commissioner of Higher Education	859	0	(127)	204	330
Historical Society	3,793	181,185	44,899	901	1,225
Library Commission	2,217	0	(255)	526	1,005
Montana Arts Council	634	0	0	150	146
Montana Tech	3,116	0	16,763	739	5,179
Montana State University	17,696	0	125,444	4,200	30,316
Northern Montana College	6,027	0	25,658	1,430	5,458
University of Montana	14,810	0	111,533	3,515	37,830
Vocational Ed., Advisory Council for	544	0	0	129	66
Western Montana College	1,702	0	21,679	404	3,589
ENVIRONMENTAL QUALITY COUNCIL	601	0	0	143	182
FISH & GAME, Department of	47,273	(8,247)	16,847	11,221	15,894
HEALTH & ENVIRONMENTAL SCIENCES, Dept. of	30,543	73,919	18,758	7,249	11,991
HIGHWAYS, Department of	67,455	(39,109)	137,577	13,647	71,825
INSTITUTIONS, Department of					
Boulder River School and Hospital	9,602	0	77,427	2,279	19,962
Center for the Aged	1,365	0	14,479	324	1,292
Central Office	4,213	(8,762)	6,855	1,000	3,096
Children's Center	2,817	0	20,268	669	2,934
Drug Program	1,015	0	0	240	876
Eastmont Training Center	2,294	0	4,522	544	963
Galen State Hospital	4,915	0	58,329	1,167	9,619
Mountain View School	3,095	0	9,775	735	2,129
Pardons, Board of	1,122	0	(224)	266	1,031
Pine Hills School	5,234	0	32,757	1,243	4,177
Prison, State	6,256	0	35,646	1,485	7,973
Swan River Youth Forest Camp	2,021	0	5,287	480	899
Veterans' Home	1,213	0	18,035	288	1,781
Warm Springs State Hospital	12,620	0	119,363	2,995	31,884
LABOR AND INDUSTRY, Department of					
Employment Security Division	10,773	0	30,098	2,557	18,099
Labor Standards Division	728	0	0	173	876
Workmen's Compensation Division	9,101	0	(940)	2,160	4,561
LIVESTOCK, Department of	14,413	18,593	5,015	3,422	4,339
JUSTICE, Department of					
Attorney General	2,110	14,795	2,330	501	659
Crime Control Commission	2,380	0	0	565	1,896
Highway Patrol	17,747	0	(2,905)	4,212	11,104
MILITARY AFFAIRS, Department of					
Adjutant General	3,216	0	41,808	763	892
Civil Defense	1,659	0	(224)	394	1,113
NATURAL RESOURCES & CONSERVATION, Dept. of	19,303	(28,712)	14,819	4,581	11,369
PUBLIC SERVICE REGULATION, Department of	1,682	0	0	399	1,058
SOCIAL & REHABILITATION SERVICES, Dept. of	43,094	0	1,010	10,228	34,165
OTHER	131,483	307,928	72,903	33,673	48,917
TOTAL	\$616,250	\$564,951	\$1,185,947	\$146,274	\$464,571

FOR FISCAL YEAR ENDING JUNE 30, 1977

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Purchasing	Auditor	Budget	Program Planning	Clearing- House	Commissioner of Higher Education	Treasurer	TOTAL
\$ 1,651	\$ 1,393	\$ 744	\$ 298	\$ 529		\$ 192	\$ 63,874
2,332	3,217	1,640	658			433	76,642
2,659	1,390	2,003	803			569	56,257
1,727	3,618	574	230			619	13,409
3,967	2,054	1,599	641	927		467	38,115
11,575	8,031	1,680	674		9,562	1,093	55,671
1,383	3,911	504	202		192	581	16,242
1,677	2,087	597	240			287	39,100
6,306	11,181	2,717	1,090		19,087	1,492	97,703
306	370	123	49			49	2,163
2,362	1,039	504	202			180	236,290
416	838	246	99	265		156	5,513
350	372	35	14			45	1,746
2,290	4,834	1,247	500		8,584	602	43,854
31,282	4,961	8,327	3,340	132	58,082	413	284,193
8,144	4,910	1,212	486		7,782	566	61,673
25,881	4,273	9,135	3,664	132	64,479	334	275,586
37	95	35	14			13	933
1,789	2,713	749	301		5,003	310	38,239
202	(162)	88	35	132		20	1,241
11,614	26,922	4,532	1,818	927		3,350	132,151
8,925	6,296	3,244	1,301	2,647		1,354	166,227
19,767	10,694	21,068	8,451	6,618		6,578	324,571
2,407	11,044	3,519	1,412			1,676	129,328
555	887	269	108			121	19,400
4,071	2,666	1,060	425			440	15,064
241	1,945	679	273			277	30,103
542	647	345	139	265		147	4,216
815	706	158	63			97	10,162
(1)	5,626	1,833	735			828	83,051
1,874	1,455	439	176			220	19,898
1,657	941	281	113			148	5,335
1,562	2,275	896	359			360	48,863
5,909	5,224	2,190	879			749	66,313
299	522	211	85			97	9,901
1,022	1,155	328	132			169	24,123
2,548	17,387	5,493	2,203			2,673	197,166
4,201	6,682	3,712	1,489			1,438	79,049
465	888	258	103			157	3,648
759	23,969	1,306	524			3,996	45,436
2,016	1,335	1,089	437			455	51,114
645	103	381	153			4	21,681
1,252	2,550	492	197	927		363	10,627
1,569	4,889	2,869	1,151			1,244	41,880
2,600	2,791	345	139			362	52,916
675	530	240	96			112	4,595
6,883	7,676	3,812	1,529	662		1,432	43,354
1,519	942	293	118			131	6,142
5,360	118,958	6,986	2,802	3,442		21,078	247,123
20,962	170,385	10,733	4,305	529		18,176	819,994
<u>\$219,049</u>	<u>\$409,195</u>	<u>\$112,820</u>	<u>\$ 45,255</u>	<u>\$ 18,134</u>	<u>\$172,771</u>	<u>\$ 76,653</u>	<u>\$4,121,870</u>

APPENDIX

STATE CENTRALIZED SERVICES BILLED DIRECTLY TO AGENCIES**DEPARTMENT OF ADMINISTRATION—Data Processing**

The Data Processing Division of the Department of Administration satisfies the data processing needs of most state agencies on a centralized basis.

A cost accounting system has been developed over the past several years to provide funding for the program by charging for services performed. There are four cost centers used for determining the amount chargeable to agencies for services: (1) Personal Services: Services performed by an employee in which no equipment is required, e.g. programming, systems analysis, clerical, etc. Rates are determined from direct salary costs and indirect overhead costs. (2) Processing Services: Services performed by an employee on which data processing equipment is used, e.g. keypunching, computer processing, etc. Rates are determined from direct salary costs, indirect overhead costs, and supply costs. (3) Supplies: Data processing cards, continuous forms, computer ribbons, magnetic tape, etc., which are used directly to produce data for a user are charged to the user on the basis of direct cost plus indirect overhead costs. (4) Equipment: Charged directly to the user when it is installed for their use only. Rates are determined from direct equipment costs plus indirect overhead costs.

DEPARTMENT OF ADMINISTRATION—Duplicating/Printing

The Department of Administration provides duplicating and printing services to state agencies and bills them directly on a cost basis.

DEPARTMENT OF ADMINISTRATION—Interagency Mail Service

The Department of Administration provides a mail service to state agencies. The U.S. Postal Service pays the Department for handling incoming and outgoing postage mail, and the Department bills agencies for delivery of "deadhead" mail between agencies on the basis of time/motion studies based on volume of mail, handling time, and miles traveled.

DEPARTMENT OF ADMINISTRATION—Telephone Usage

The Department of Administration has centralized the billing function for telephones and pro rates the cost to state agencies.

DEPARTMENT OF ADMINISTRATION—Merit System Council

The Merit System Council was established in Montana to provide personnel assistance to the Departments of Health, Social and Rehabilitation Services, Labor (Employment Security Division), and Military Affairs. Each of the participating agencies contribute funds for the operation of the Merit System Council based on the respective number of employees included under the System's program.

DEPARTMENT OF ADMINISTRATION—Public Employees' Retirement System

The Public Employees' Retirement System was created for the purpose of providing a system whereby employees who become superannuated or incapacitated may, without hardship or prejudice, be replaced

DEPARTMENT OF ADMINISTRATION—Public Employees' Retirement System (Continued)

by more capable employees, and to that end, provide a retirement system consisting of retirement compensation and death benefits. Each agency within the state is required to pay into the system an amount equal to 4.9% of each employee's gross salary.

P.E.R.S. also administers specialized retirement programs for Game Wardens, Judges, Highway Patrol, and Volunteer Firemen of unincorporated areas. Each agency benefiting from these programs are also billed directly for participation.

DEPARTMENT OF ADMINISTRATION—Teachers' Retirement System

The Teachers' Retirement System was established to provide adequate retirement, disability, and survivor benefits to teachers within the State of Montana.

An employer's contribution to this program is 5.25% of the employee's gross income.

AUDITOR—Centralized Payroll

Centralized payroll was established for the purpose of consolidating payroll accounting for all agencies. Its function is to collect salary data, prepare payrolls and produce federal and state earnings statements.

The cost of operating this program is assumed, in part, by a General Fund appropriation and partly from a dollar charge per employee per month for all employees whose salaries are paid from funds other than the General Fund.

DEPARTMENT OF HIGHWAYS—State Motor Pool

The State Motor Pool maintains an adequate fleet of state owned vehicles of various types in order to satisfy the transportation requirements of all state agencies. Vehicles are maintained in the best possible condition and billed at various rates determined by the type of vehicle used.

DEPARTMENT OF INTERGOVERNMENTAL RELATIONS—Aeronautics Commission

The Aeronautics Commission provides air transportation for state officials, using the state-owned planes on an availability basis.

The cost for this service is charged directly to the using agency. To arrive at the amount which is to be charged for the use of their planes, the Commission determines their rates based on four factors: Cost per day for use of the plane; cost per mile; pilots' costs; and per diem cost for the pilot. The cost per day and per mile varies depending upon the type of aircraft being used.

DEPARTMENT OF LABOR—Workmen's Compensation Division

The Workmen's Compensation Division is responsible for the enforcement of Montana's Workmen's Compensation Act which includes industrial safety, rehabilitation of injured workmen, and compensation for injured and disabled workmen. Direct billing rates on seventeen categories of employees vary according to experience ratings.

